



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

► *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 10-01-2010, and ending 09-30-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

MARION COUNTY LAW ENFORCEMENT ASSN

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO BOX 13278

City or town, state or country, and ZIP + 4

SALEM, OR 973091278

D Employer identification number

93-0801532

E Telephone number

(503) 588-5077

F Group Exemption Number ►

G Accounting method ☐ Cash ☒ Accrual Other (specify) ►

I Website:► N/A

H Check ► ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-Exempt status(check only one)—☐ 501(c)(3)☒ 501(c)(5) ◀(insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 129,532

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)									
Check if the organization used Schedule O to respond to any question in this Part I ☒									
Revenue	1	Contributions, gifts, grants, and similar amounts received	1						
	2	Program service revenue including government fees and contracts	2						
	3	Membership dues and assessments	3	125,695					
	4	Investment income	4	291					
	5a	Gross amount from sale of assets other than inventory	5a						
	b	Less cost or other basis and sales expenses	5b						
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c						
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a						
	b	Gross income from fundraising events (not including \$ _of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000)							
	c	Less direct expenses from gaming and fundraising events	6c						
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d						
	7a	Gross sales of inventory, less returns and allowances	7a						
	b	Less cost of goods sold	7b						
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c						
	8	Other revenue (describe in Schedule O)	8	3,546					
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	129,532					
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	4,600					
	11	Benefits paid to or for members	11	6,147					
	12	Salaries, other compensation, and employee benefits	12	22,234					
	13	Professional fees and other payments to independent contractors	13	55,650					
	14	Occupancy, rent, utilities, and maintenance	14	413					
	15	Printing, publications, postage, and shipping	15	70					
	16	Other expenses (describe in Schedule O)	16	14,687					
	17	Total expenses. Add lines 10 through 16	17	103,801					
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,731					
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	290,995					
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0					
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	316,726					

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2010)

Part II

Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II

☒

(See the instructions for Part II)		(A) Beginning of year	(B) End of year	
22	Cash, savings, and investments	293,731	22	321,219
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	5,873	24	4,752
25	Total assets	299,604	25	325,971
26	Total liabilities (describe in Schedule O)	8,609	26	9,245
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .	290,995	27	316,726

Part III

Statement of Program Service Accomplishments

Check if the organization used Schedule O to respond to any question in this Part III

☐

What is the organization's primary exempt purpose?
LABOR UNION

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	LABOR UNION FOR MARION COUNTY, OREGON SHERIFF EMPLOYEES AS OF SEPTEMBER 30, 2011, THERE WERE 216 MEMBERS (Grants \$ 0) If this amount includes foreign grants, check here	28a	0
29	(Grants \$) If this amount includes foreign grants, check here	29a	
30	(Grants \$) If this amount includes foreign grants, check here	30a	
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	

Part IV

List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V

Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

☒

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		No
35b	b If "Yes," has it filed a tax return on Form 990-T for this year? (see instructions)		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	0
37b	b Did the organization file Form 1120-POL for this year?	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter		
39a	a Initiation fees and capital contributions included on line 9	39a	
39b	b Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, section 4955 ▶		
40b	b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
40c	c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
40d	d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ MARION COUNTY LAW ENFORCEMENT ASSOCIATION Telephone no ▶ (503) 588-5077 PO BOX 13278 Located at ▶ SALEM, OR ZIP + 4 ▶ 973091278		
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	No
42c	c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ and enter the amount of tax-exempt interest received or accrued during the tax year ▶	43	
44a	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.	44a	No
44b	b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
44c	c Did the organization receive any payments for indoor tanning services during the year?	44c	No
44d	d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
45a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	
49b	If "Yes," was the related organization a section 527 organization?	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☒ Yes☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer		2012-07-23 Date		
	ROCHELLE LAMAR TREASURER Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	JOYLYN M ANKENY CPA	Date	Check if self-employed ☐	Preparer's taxpayer identification number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	AKT LLP 680 HAWTHORNE AVE SE 140 SALEM, OR 97301			EIN
					Phone no (503) 585-7774

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes☐ No

Additional Data

Software ID:
Software Version:
EIN: 93-0801532
Name: MARION COUNTY LAW ENFORCEMENT ASSN

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
CHRIS BANGS PO BOX 13278 SALEM,OR 97309	VICE-PRESIDENT, PATROL 1 00	4,137	0	0
SUSAN BISHOP PO BOX 13278 SALEM,OR 97309	SECRETARY 1 00	4,137	0	0
ROCHELLE LAMAR PO BOX 13278 SALEM,OR 97309	TREASURER 1 00	4,137	0	0
MIKE BEACH PO BOX 13278 SALEM,OR 97309	PRESIDENT 1 00	4,137	0	0
ERIK DOUGLASS PO BOX 13278 SALEM,OR 97309	VICE-PRESIDENT, INSTITUTIONS 1 00	2,058	0	0

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization MARION COUNTY LAW ENFORCEMENT ASSN	Employer identification number 93-0801532
---	---

Identifier	Return Reference	Explanation
OTHER INVESTMENT INCOME	FORM 990-EZ, PART I, LINE 4	INTEREST INCOME 291

Identifier	Return Reference	Explanation
OTHER REVENUE	FORM 990-EZ, PART I, LINE 8	DESCRIPTION OTHER INCOME AMOUNT 3,546

Identifier	Return Reference	Explanation
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION CONTRIBUTION GRANTEE NAME LAW ENFORCEMENT FOR YOUTH GRANTEE ADDRESS 4676 COMMERCIAL ST SE #374 SALEM, OR 97302 AMOUNT GIVEN 2,000

Identifier	Return Reference	Explanation
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION CONTRIBUTION GRANTEE NAME SANTA CENTRAL GRANTEE ADDRESS 4000 AUMSVILLE HWY SE SALEM, OR 97317 AMOUNT GIVEN 1,500

Identifier	Return Reference	Explanation
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION CONTRIBUTION GRANTEE NAME MARION COUNTY SHERIFF'S OFFICE GRANTEE ADDRESS 100 HIGH STREET NE SALEM, OR 97301 AMOUNT GIVEN 500

Identifier	Return Reference	Explanation
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION CONTRIBUTION GRANTEE NAME LIGHT HOUSE SANCTUARY GRANTEE ADDRESS 36831 RICHARDSON GAP ROAD SCIO, OR 97374 AMOUNT GIVEN 100

Identifier	Return Reference	Explanation
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION CONTRIBUTION GRANTEE NAME C O P S GRANTEE ADDRESS P O BOX 2224 FAIRVIEW, OR 97024 AMOUNT GIVEN 500 TOTAL INCLUDED ON FORM 990- EZ, LINE 10 4,600

Identifier	Return Reference	Explanation
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	DESCRIPTION PAYROLL TAXES AMOUNT 2,239 DESCRIPTION PAYROLL SERVICE FEE AMOUNT 855 DESCRIPTION TRAVEL AMOUNT 1,256 DESCRIPTION CHRISTMAS PARTY EXPENSES AMOUNT 2,266 DESCRIPTION DUES & SUBSCRIPTIONS AMOUNT 5,589 DESCRIPTION FAIR SHARE REBATES AMOUNT 1,018 DESCRIPTION MISCELLANEOUS EXPENSES AMOUNT 805 DESCRIPTION OFFICE SUPPLIES AMOUNT 659 TOTAL TO FORM 990-EZ, LINE 16 14,687

Identifier	Return Reference	Explanation
OTHER ASSETS	FORM 990-EZ, PART II, LINE 24	DESCRIPTION ACCOUNTS RECEIVABLE BEG OF YEAR AMOUNT 5,873 END OF YEAR AMOUNT 4,752

Identifier	Return Reference	Explanation
OTHER LIABILITIES	FORM 990-EZ, PART II, LINE 26	DESCRIPTION ACCOUNTS PAYABLE BEG OF YEAR AMOUNT 8,609 END OF YEAR AMOUNT 9,245

TY 2010 Transfers Personal Benefits Contracts Declaration

Name: MARION COUNTY LAW ENFORCEMENT ASSN

EIN: 93-0801532

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.